

Exhibit No. 3Date 2-13-09

Bill No. _____

Class 4 Commercial Property**Before Reappraisal - TY 2008**

Property Type	Actual Commercial Full Reappraisal Value (TY08)	Current Law Comstead	Actual Taxable * Market Value After Comstead and Other Exemptions	Current Law Tax Rate	Actual * Commercial Taxable Value (TY08) After Abatements	95 Mill Revenue
Improvements	\$8,515,025,476		\$7,237,771,655		\$215,068,132	
Land	\$2,948,882,141	15.00%	\$2,506,549,820	3.01%	\$74,727,887	
Total Value	\$11,463,907,618		\$9,744,321,475		\$289,796,019	\$27,530,622

After Reappraisal No Phase In - TY 2008 Tax Rate and Comstead

Property Type	PROJECTED 09 Commercial Full Reappraisal Value	Proposed Comstead	Estimated Value After Comstead Exemption	Proposed Tax Rate	Simulated Statewide Taxable Value of Class 4 Property (no abatement adjustment)	Statewide Mill Revenue	
Improvements	\$11,415,535,583		\$9,703,205,245		\$292,066,478		
Land	<u>\$3,953,372,671</u>		<u>\$3,360,366,770</u>		<u>\$101,147,040</u>		
Total Value	\$15,368,908,254	15.00%	\$13,063,572,016	3.01%	\$393,213,518	\$37,355,284	
	<u>Increase in FMV</u>		<u>Increase in TMV</u>	<u>Change</u>	<u>Increase in TV</u>	<u>Change</u>	<u>Difference</u>
	\$3,905,000,636		\$3,319,250,541	34.1%	\$103,417,499	35.7%	\$9,824,662

After Reappraisal No Phase In - Revenue Neutral Class 3 Tax Rate TY 2008 Comstead

Property Type	PROJECTED 09 Commercial Full Reappraisal Value	Proposed Comstead	Estimated Value After Comstead Exemption	Proposed Tax Rate	Simulated Statewide Taxable Value of Class 4 Property (no abatement adjustment)	Statewide Mill Revenue	
Improvements	\$11,415,535,583		\$9,703,205,245		\$221,233,080		
Land	\$3,953,372,671		\$3,360,366,770		\$76,616,362		
Total Value	\$15,368,908,254	15.00%	\$13,063,572,016	2.28%	\$297,849,442	\$28,295,697	
	Increase in FMV \$3,905,000,636		Increase in TMV \$3,319,250,541	Change 34.1%	Increase in TV \$8,053,423	Change 7.8%	Difference \$765,075

After Reappraisal No Phase In - Revenue Neutral Class 3 Tax Rate Revenue Neutral Comstead

Property Type	PROJECTED 09 Commercial Full Reappraisal Value	Proposed Comstead	Estimated Value After Comstead Exemption	Proposed Tax Rate	Simulated Statewide Taxable Value of Class 4 Property (no abatement adjustment)	Statewide Mill Revenue	
Improvements	\$11,415,535,583		\$9,440,844,452		\$215,251,254		
Land	<u>\$3,953,372,671</u>		<u>\$3,269,507,259</u>		<u>\$74,544,765</u>		
Total Value	\$15,368,908,254	17.30%	\$12,710,351,711	2.28%	\$289,796,019	\$27,530,622	
	<u>Increase in FMV</u>		<u>Increase in TMV</u>	<u>Change</u>	<u>Increase in TV</u>	<u>Change</u>	<u>Difference</u>
	\$3,905,000,636		\$2,966,030,236	22.7%	\$0	0.0%	\$0

Exhibit No. 2Date 2-13-09

Bill No. _____

Class 4 Residential Property**Before Reappraisal - TY 2008**

Property Type	Actual Residential Full Reappraisal Value (TY08)	Current Law Homestead	Actual Taxable * Market Value After Homestead and Other Exemptions	Current Law Tax Rate	Actual * Residential Taxable Value (TY07)	95 Mill Revenue
Improvements	\$37,571,421,008		\$24,797,137,865		\$743,362,929	
Land	\$13,314,697,515	34.00%	\$8,787,700,360	3.01%	\$263,435,672	
Total Value	\$50,886,118,523		\$33,584,838,225		\$1,006,798,601	\$95,645,867

After Reappraisal No Phase In - TY 2008 Tax Rate and Homestead Exemption

PROJECTED 09 CLASS 4 Residential							
Property Type	Full Reappraisal Value	2008 Homestead	Estimated Value After Homestead Exemption	2008 Tax Rate	Simulated Statewide Taxable Value of Class 4 Property	Statewide Mill Revenue	
Improvements	\$58,423,078,396		\$38,559,231,742		\$1,160,632,875		
Land	\$20,704,184,082		\$13,664,761,494		\$411,309,321		
Total Value	\$79,127,262,478	34.00%	\$52,223,993,235	3.01%	\$1,571,942,196		\$149,334,509
	<u>Increase in FMV</u>		<u>Increase in TMV</u>	<u>Change</u>	<u>Increase in TV</u>	<u>Change</u>	<u>Difference</u>
Total Value	\$28,241,143,955		\$18,639,155,010	55.5%	\$565,143,595	56.1%	\$53,688,642

After Reappraisal No Phase In - Revenue Neutral Class 3 Tax Rate and TY 2008 Homestead

PROJECTED 09 CLASS 4 Residential							
Property Type	Full Reappraisal Value	2008 Homestead	Estimated Value After Homestead Exemption	2008 Tax Rate	Simulated Statewide Taxable Value of Class 4 Property	Statewide Mill Revenue	
Improvements	\$58,423,078,396		\$38,559,231,742		\$879,150,484		
Land	\$20,704,184,082		\$13,664,761,494		\$311,556,562		
Total Value	\$79,127,262,478	34.00%	\$52,223,993,235	2.28%	\$1,190,707,046		\$113,117,169
	Increase in FMV		Increase in TMV	Change	Increase in TV	Change	Difference
Total Value	\$28,241,143,955		\$18,639,155,010	55.5%	\$183,908,445	18.3%	\$17,471,302

After Reappraisal No Phase In - Revenue Neutral Class 3 Tax Rate and Revenue Neutral Homestead Exemption

PROJECTED 09 CLASS 4 Residential							
Property Type	Full Reappraisal Value	2008 Homestead	Estimated Value After Homestead Exemption	2008 Tax Rate	Simulated Statewide Taxable Value of Class 4 Property	Statewide Mill Revenue	
Improvements	\$58,423,078,396		\$32,603,637,235		\$743,362,929		
Land	\$20,704,184,082		\$11,554,196,142		\$263,435,672		
Total Value	\$79,127,262,478	44.19%	\$44,157,833,377	2.28%	\$1,006,798,601	\$95,645,867	
	Increase in FMV		Increase in TMV	Change	Increase in TV	Change	Difference
Total Value	\$28,241,143,955		\$10,572,995,152	31.5%	\$0	0.0%	\$0

Class 4 Commercial Property**Before Reappraisal - TY 2008**

Property Type	Actual Commercial Full Reappraisal Value (TY08)	Current Law Comstead	Actual Taxable * Market Value After Comstead and Other Exemptions	Current Law Tax Rate	Actual * Commercial Taxable Value (TY08) After Abatements	95 Mill Revenue
Improvements	\$8,515,025,476		\$7,237,771,655		\$215,068,132	
Land	<u>\$2,948,882,141</u>	15.00%	<u>\$2,506,549,820</u>	3.01%	<u>\$74,727,887</u>	
Total Value	\$11,463,907,618		\$9,744,321,475		\$289,796,019	\$27,530,622

After Reappraisal No Phase In - TY 2008 Tax Rate and Comstead

	PROJECTED 09		Simulated			
	Commercial		Estimated		Statewide Taxable Value	
Property Type	Full Reappraisal	Proposed	Value After	Proposed	of Class 4 Property	Statewide
	Value	Comstead	Comstead Exemption	Tax Rate	(no abatement adjustment)	Mill Revenue
Improvements	\$11,415,535,583		\$9,703,205,245		\$292,066,478	
Land	<u>\$3,953,372,671</u>		<u>\$3,360,366,770</u>		<u>\$101,147,040</u>	
Total Value	\$15,368,908,254	15.00%	\$13,063,572,016	3.01%	\$393,213,518	\$37,355,284
	<u>Increase in FMV</u>		<u>Increase in TMV</u>	<u>Change</u>	<u>Increase in TV</u>	<u>Change</u>
	\$3,905,000,636		\$3,319,250,541	34.1%	\$103,417,499	36.7%
						\$9,824,662

After Reappraisal No Phase In - Revenue Neutral Class 3 Tax Rate TY 2008 Comstead

Property Type	PROJECTED 09 Commercial Full Reappraisal Value	Proposed Comstead	Estimated Value After Comstead Exemption	Proposed Tax Rate	Simulated Statewide Taxable Value of Class 4 Property (no abatement adjustment)	Statewide Mill Revenue	
Improvements	\$11,415,535,583		\$9,703,205,245		\$221,233,080		
Land	<u>\$3,953,372,671</u>		<u>\$3,360,366,770</u>		<u>\$76,616,362</u>		
Total Value	\$15,368,908,254	15.00%	\$13,063,572,016	2.28%	\$297,849,442	\$28,295,697	
	<u>Increase in FMV</u> \$3,905,000,636		<u>Increase in TMV</u> \$3,319,250,541	<u>Change</u> 34.1%	<u>Increase in TV</u> \$8,053,423	<u>Change</u> 7.8%	<u>Difference</u> \$765,075

After Reappraisal No Phase In - Revenue Neutral Class 3 Tax Rate Revenue Neutral Comstead

Property Type	PROJECTED 09		Estimated		Simulated		Statewide
	Commercial Full Reappraisal Value	Proposed Comstead	Value After Comstead Exemption	Proposed Tax Rate	Statewide Taxable Value of Class 4 Property (no abatement adjustment)	Mill Revenue	
Improvements	\$11,415,535,583		\$9,440,844,452		\$215,251,254		
Land	<u>\$3,953,372,671</u>		<u>\$3,269,507,259</u>		<u>\$74,544,765</u>		
Total Value	\$15,368,908,254	17.30%	\$12,710,351,711	2.28%	\$289,796,019		\$27,530,622
	<u>Increase in FMV</u>		<u>Increase in TMV</u>	<u>Change</u>	<u>Increase in TV</u>	<u>Change</u>	<u>Difference</u>
	\$3,905,000,636		\$2,966,030,236	22.7%	\$0	0.0%	\$0

Property Type	Actual Residential Full Reappraisal Value (TY08)	Current Law Homestead	Actual Taxable * Market Value After Homestead and Other Exemptions	Current Law Tax Rate	Actual * Residential Taxable Value (TY07)	95 Mill Revenue
Improvements	\$37,571,421,008		\$24,797,137,865		\$743,362,929	
Land	<u>\$13,314,697,515</u>	34.00%	<u>\$8,787,700,360</u>	3.01%	<u>\$263,435,672</u>	
Total Value	\$50,886,118,523		\$33,584,838,225		\$1,006,798,601	\$95,645,867

PROJECTED 09 CLASS 4 Residential							
Property Type	Full Reappraisal Value	2008 Homestead	Estimated Value After Homestead Exemption	2008 Tax Rate	Simulated Statewide Taxable Value of Class 4 Property	Statewide Mill Revenue	
Improvements	\$58,423,078,396		\$38,559,231,742		\$1,160,632,875		
Land	\$20,704,184,082		\$13,664,761,494		\$411,309,321		
Total Value	\$79,127,262,478	34.00%	\$52,223,993,235	3.01%	\$1,571,942,196	\$149,334,509	
	Increase in FMV		Increase in TMV	Change	Increase in TV	Change	Difference
Total Value	\$28,241,143,955		\$18,639,155,010	55.5%	\$565,143,595	56.1%	\$53,688,642

PROJECTED 09 CLASS 4 Residential							
Property Type	Full Reappraisal Value	2008 Homestead	Estimated Value After Homestead Exemption	2008 Tax Rate	Simulated Statewide Taxable Value of Class 4 Property	Statewide Mill Revenue	
Improvements	\$58,423,078,396		\$38,559,231,742		\$879,150,484		
Land	\$20,704,184,082		\$13,664,761,494		\$311,556,562		
Total Value	\$79,127,262,478	34.00%	\$52,223,993,235	2.28%	\$1,190,707,046	\$113,117,169	
	Increase in FMV		Increase in TMV	Change	Increase in TV	Change	Difference
Total Value	\$28,241,143,955		\$18,639,155,010	55.5%	\$183,908,445	18.3%	\$17,471,302

PROJECTED 09 CLASS 4 Residential						
Property Type	Full Reappraisal Value	2008 Homestead	Estimated Value After Homestead Exemption	2008 Tax Rate	Simulated Statewide Taxable Value of Class 4 Property	Statewide Mill Revenue
Improvements	\$58,423,078,396		\$32,603,637,235		\$743,362,929	
Land	\$20,704,184,082		\$11,554,196,142		\$263,435,672	
Total Value	\$79,127,262,478	44.19%	\$44,157,833,377	2.28%	\$1,006,798,601	\$95,645,867
Total Value	Increase in FMV \$28,241,143,955		Increase in TMV \$10,572,995,152	Change 31.5%	Increase in TV \$0	Change 0.0% Difference \$0